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DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

THREE-WAY VALVE

(Title of the Invention)

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the specification of which

_____ is attached hereto,

OR

☒ was filed on 12/09/2003 as U.S. Application No. 10/735,202, or
International Application No. _____ and was amended on _____.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby claim priority benefits under 35 U.S.C. 119(a)-(d) or (f), or 365(b) of any foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or 365(a) of any PCT international application which designated at least one country other than the United States of America, and priority benefits under 35 U.S.C. 120 of any United States application(s), listed below and have also identified below any United States or foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR APPLICATION(S):

Country	Application Number	Date Filed (month/date/year)	Priority Claimed

I hereby appoint practitioner(s) at Customer Number 23900 as my attorney(s) and/or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

SEND CORRESPONDENCE TO:

J.C. Patents
4 Venture, Suite 250
Irvine, CA 92618

DIRECT TELEPHONE CALLS TO:

(Name and Telephone Number)
Jiawei Huang
(949) 660-0761

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DECLARATION AND POWER OF ATTORNEY CONTINUED

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful, false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of the sole or first inventor: TSAY, TIEN-SHOUInventor's signature TSAY TIEN SHOU Date December 06, 2005Citizenship: TAIWANResidence and Mailing Address: NO. 336-16, HAIPIN RD., CHINSHUI TOWN,
TAICHUNG COUNTY, TAIWAN, R.O.C.

Full name of the second joint inventor (if any):

Inventor's signature _____ Date _____

Citizenship: _____

Residence and Mailing Address: _____

Full name of the third joint inventor (if any):

Inventor's signature _____ Date _____

Citizenship: _____

Residence and Mailing Address: _____

Full name of the fourth joint inventor (if any):

Inventor's signature _____ Date _____

Citizenship: _____

Residence and Mailing Address: _____